G. R. S. 58]

Previous references. 1924-25 (G. F.)

File No. 76-24
Serial Nos. 1 + 2.

Later references.
G.F. 76-24-3.
Gr 140-31 (1-2).

GENERAL AND REVENUE SECRETARIAT

Serial Nos. Two

(1st 7/6)

Part B for November 1924

SUBJECT

Proposals regarding the manner of accounting in Government Books of the Capital Expenditure of the K. D & B. C. L ~~Light~~ Railways.

H. 2452 date 8-11-1924
To
The Comptroller, Mysore Govt

Approves of the above proposals and states that Capital Contribution & Outlay of Dt. Boards & Companies should be separately brought out in the accounts and the estimates and excess outlay shown under a loan head.

G. R. S. III-2]

General and Revenue Secretariat.

G.-7 File No. 76 of 1926

Serial No.	
1	Letter No 1087 Rys. dt 22-6-26 from the Comptroller submits proposals in regard to the manner of accounting in Govt Books of the Capital expenditure of the B.B.& C.I. Rys.
	(1) It is not clear whether there has been any discussion about this in the file nor the Inspection Report of Audit office. The file & a copy of the Report have to be obtained from the Rly Secy. The G.O calling for the proposals, dtd 8-2-26 is flagged B. (Abstract marked below).
	(2) The amounts are proposed to be credited to the head "Deposits of Local loans" in the first instance. The above accounts are proposed to be charged under a Head & the Revenue on the Receipts side of the Govt Books of Accts, called - "Capital not charged to Revenue" and on the Expdre. side under "Capital outlay not charged to Revs - 37 Rys & Companies".
	(3) These Heads correspond to the heads in the Govt of India Rly & Rev Accounts viz -

P.T.O.

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | G. 7 File No. 76 of 1924

Serial No.

(4) "Receipts
B. B. Ry Capital A/c Charged to Revenue"
& Expdre.

(5) a Railway, Irrigation, Post & Telegraphs & Rev
Capital A/c Charged to Rev — B. B. Contribn
of State Rys. & B. B. Payments
for Discharge of Debentures."
(Vide pages 26 & 27)
Submitted for order.
DK 4/9
(6) Please put up G. 9 Fin & Rev
accounts

Mail
5/9
Ref

7) the govt of India Fin & Rev accts for 21-22
as hereinafter entitled."

(8) The Comptroller's proposal may be
approved. Share of Bd Expenditure
now transferred to Dr Bd account will
have also to be brought on the
Railway & General accounts under
the new arrangement

Mail
9-9-24

The comptr's reports in which
the order under consideration was
passed may be put up

29 & 24

(10) Please see pencil remarks portion in
G. R. Exptra. Graph. Ends

DK 1/10

(11) Mail
1/10

NOTE—Contn. sheet.

G.R.S. III-2]

File No. of 19

General and Revenue Secretariat

Serial No.

(1) Re 1978 By 2.10.78 Mr Rly Secy
Calling for the file on the Audit
Inspection Report.

(2) No R.S.G.Es-83.10.78 from the Rly Secy
forwarded the file.

(3) The file now sent does not contain
the Comptr's Inspection Report. This
file may perhaps be sent
back to the Rly Secy for return
of the file referred by the Rly Secy
(1:) being put up
(2:) Submitted for orders

Sd/- 7.8.78 (3) The Inspection report is in
the file (Vide flag A) Submitted
with reference to min/g 29.8.78

Sd/- 7.8.78

(4) I want to refer to para 146 of Comptr's
Report. There is a para in this report
has been printed. Please get a
copy from Comptr's Office.

Sd/- 10.10.78

15
A copy is obtained from the Audit office & put up. Please see flag K for para 146.

Sd/- 16.10.78

(16) Sd/- 21/10/78

(1:) Please inform the Comptr that
the proposal made by him is appd.
Add that the Cap Contributions &
outlay beyond Rs 50 lacs & Companies Sh
be separately brought out in acc
columns that there of the Shares
of Contributions has to be made
under a loan head.

Sd/- 29.10.78

Draft sent 30/10/78

NOTE—Contd. Sheet

B20

(4)

1460

G. R. S. III-2

General and Revenue Secretariat.

G. F. File No. 26 of 19 22.

Serial No.

B.

NOTE—Contn. sheet.

G.R.S. III-21

D/1460 (3)

File No. of 19

General and Revenue Secretariat

Serial No.

Re 1978 By 2.10.40 Mr Dy Secy calling for the file containing the Comptr's Inspection Report.

No R.S. 665 By 3.10.40 from Mr Dy Secy forwarded the file.

(1) The file now sent does not contain the Comptr's Inspection Report. This file may perhaps be sent back to Mr Dy Secy for favour of perusal by the Secy being put up

(2) Submitted for orders

Sd/- 8/10 (3) The Inspection report is in the file (Vide flag A) Submitted with reference to min/g 29.9.40

Secy

Sd/- 8/10

(4) I want to refer to para 146 of Comptr's Report. There is a para in this report has been printed. Please get a Copy from Comptr's Office.

Sd/- 8/10

15

A Copy is obtained from the Audit Office and put up. Please see flag K for para 146.

Sd/- 11/10 Secy

(5) Please see

(6) Please inform the Comptr that the proposal made by him is approved. Add that the cap contributions & outlay limits of Bds & Companies should be separately brought out in accts & estimates that there will be 8 classes of contributions viz 5 to be shown under a loan head

NOTE—Quarto Sheet.

B20

Capital Contributed by the District Boards or Railway Companies towards Construction of Railways "to be newly opened on the receipt side of both the Railway Books and the Detail Books of this office and the -- expenditure incurred included under the particular District Board or Company Railway under the head "Capital Outlay not charged to Revenue - 37. Railways and Tramways" By this arrangement the total Capital Expenditure on the respective Railways will be shown under the head "37 Railways and Tramways' and the sum contributed by the District Board or the Company will be available on the receipt side and by deduction of one item from the other the balance recoverable from, or paid in excess by, the Worked Lines will be readily ascertainable. If this suggestion meets with the approval of Government, it will be given effect to from 1st July 1924, and a statement in form No. 25A of the Government of India Finance and Revenue Accounts will be prepared and embodied in our - Finance and Revenue Accounts.

I have the honor to be,
Sir,
Your most obedient servant,

T. Satyanarayana Chetty
Comptroller.

ay

11826

G.7.76-M.1 D.814 (5) 24

C. O. 46—R

WD 0103—GPB—10,000—29—8-21

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. 105/Rly.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 22nd August 24

FROM

T. SATYARAJ CHETTY ESQ., B.A.,
Comptroller to the Government of His Highness the Maharaja of Mysore.

To

Rajakaryaprasakta
L. N. Krishna Rao, Esq., B.A.,
Financial Secretary to Government,
Bangalore.

SIR,

With reference to G. O. No. R.S. 2984-87/Ry. F. 229-G. 22-23 dated 23rd June 1923 wherein Government have among other things called for proposals in respect of para. 146 of my Inspection Report on the Railway Audit Office in regard to the manner in which the Capital Expenditure of the K. D. & B. C. L. Railways should be accounted for in Government Books, I have the honor to state that the amounts paid into the Treasury on account of - - Share Capital of these worked lines or of other District Board and Company Railways may, in the first instance, be credited to the Head "Deposits of Local Loans" and as necessity arises sums may be withdrawn from the Treasury by debit to this head for being placed at the disposal of the Railway Department for meeting the Capital Outlay. The amount thus contributed by the District Board or the Company may, in accordance with the system obtaining in the Government of India (Vide pages 26 & 27 of the Finance and Revenue Accounts of the Government of India for 1921-22.), be shown under "Receipts" under a head "Capital not charged to Revenue-

C 225 7

G. R. S. VI - G-32] B50—WD 0527

SUBJECT

Diary No. of letter replied to

General and Revenue Secretariat
( )
, the 192 .

Date of issue 21-10-24

Signed by Jn M A Rupanha

Section

File No.

Serial No.

No. H 1978

To The Secy. for Railways.
Mysore.

Sir,

I am directed to request you to kindly forward for reference & return the file containing the Comptroller's report of inspection of the Rly Audit Office on the O & M R.S. 2984-87/Rly & 229 = G 22-23 dt 23.6.23 was passed.

The Early Compliance is requested.

Rly 1/10/24

1/10

over

(8)

G. R. S. VI- G-32]

B50—WD 0527

SUBJECT .....

.....

.....

Diary No. of letter replied to .....

Section 9-7.

File No. 76-24

Serial No. 2—

General and Revenue Secretariat

( )

, the *192* .

No. GL2452

Date of issue 8.11.24

To The Comptr.

Signed by Asst. M. A. Engineer

Sir,

With reference to your Letter No 1088/Rys dt 22.8.24 in regard to the manner in which the Capital Expenditure of the K.D. & B.C. & Rys should be accounted for in Govt Books, I am directed to state that your proposals are approved.

The Capital Contributions & outlay of the Boards & Companies should be separately shown first and in the Accounts & Estimates, and their outlay

over

(91)

in excess of Contributions
should be shown under a Loan Head.

Read
31/10/24
[illegible]

Sec:

Copy to Bristol
Secretary: